App F IX 4

Previous References
nil 155-41 (1, 2 4 s)

1947 48
nil)

File No 59-47
Serial Nos 12 13

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos
T2e

Part B for & dk w

SUBJECT

Levy of a uniform rate of duty on all forms of tobacco at Re

Permanent 9-9/60 Fls

L 10201 & 9.10.47

To

The President

City and Municipal Approves of the resolution of the City and Municipal

4108
L

Letter no Ad. C. 871/42 dt 12-12-44
from the MC Comm. Bombay
requesting sanction to levy
a uniform rate of duction on
all forms of tobacco at Re 1/per
maund of 960 tolas

2) The previous file no 155-41-5 bearing
on the subject is not readily
available (Vide slip put up)

Klk 19/5 wks by pl put up necessary letter
20 X 4579 dt 10.12 wrs
for 16 1 wrs

Mag - 2

Sub)

3) The required file is put up herewith

Klk wps 4) whether the amount derived
by the levy of duction on tobacco
Bidi cuts during the last three
years ?
for 22/5 Mag

5) Subd with a draft letter calling for the
above information

6) Dr mesfn 26/5/45

to 23/5

To The HL Team Bldg
L 11771 dt 6-6-45
To calls for the above [illegible]

4108 7470/45 8526/45

Petition from Messrs Shah Mamchan Haral and other Tobacco merchants Bangalore, requesting exemption from payment of octroi duty on Tobacco

Send with a memo on the petition calling for a report from the Municipal Commr

7/6 8/6/45

11983 12/6/45

The MC Comm
L 11983 d 12-6-45
Calls for a report
from the Municipal Comm Bangalore
A 4-6 871/42, d 16-6-45

A Furnishes information in regard to realisations from octroi and License fees

With reference to the correspondence resting with your letter No. A 4-6 871/42 dated 16th June 1945 I have the honour to furnish information in regard to the realisations from octroi and license fees on tobacco, for the last 3 years in the Bangalore City Municipality, as noted below —

	1941-42	42-43	43-44
		Rs	Rs
Octroi — Rs	37,470-11-9	40 749-3-1	54,816-10-8
License fees —	3998-0-0	3600-0-0	4044-0-0

4106
9910 F 524/2 J 2 MAY 1902

(o) Refer para 4 supra

11) The report on the protest application of Messrs Hamilal C para 4 supra will be awaited

12) yes file the 15th January

2/5 6 42

13) Submit with a draft reminder

14) Issued

The Mt Town Bailiff

L 1230 J 23-5-45

Calls for further report

from the Municipal Commissioner

A-4-(4711/42 D 13-10-45

States the city Municipal Council have decided that the request of the tobacco merchants to cancel the levy of octroi on tobacco cannot be conceded with

15) The proposal of the Bangalore City Municipal Council to levy a uniform rate of octroi on all forms of tobacco at Rs 1- per maund of 960 tolas, is for orders

16) A brief note on the history of the case is necessary & may be put up

6/11/45

TYPING S N
7 AUG 1945
CONF.

Note

1) In December 1941, the Secretary Imperial Council of Agricultural Research, New Delhi requested this Government to examine the following recommendation of the Tobacco Committee and the Advisory Board, regarding the removal of the inequalities in the levy of duty on tobacco in the State by the Local Bodies

Has X

that the feasibility of removing inequalities of local taxation — particularly in Municipalities which levy octroi or terminal taxes — on tobacco by diverting the normal course of trade and thus add to the cost of distribution be examined by the Provincial Governments

2) The information called for from the Deputy Commissioners of Districts revealed that the rate of levy varied from Rs 3- in Bangalore and Mysore cities, to annas four per maund in some places There was no uniform rate of levy throughout the State, as each Municipal Council had levied the octroi duty

within the prescribed maximum limit of Rs 4- per maund, according to local conditions and subject to the bye laws framed by it

3) In the interest of the Tobacco trade, in this office letter no L 5795-905/MH 155-41-5, a suggestion was made to all the local bodies to levy and collect octroi duty, at a uniform rate of one rupee per maund of 960 lbs of tobacco

Not 'p'

4) In pursuance of the above letter, the Municipal Corp Bangalore city has requested approval to amend the octroi bye laws — schedule no IV (1) as noted below —

As at present		As revised
1) Tobacco manufd of 24 lbs (including cigarettes, cigars, etc)	Rs 3-0-0	A uniform rate of Re 1- per maund of 960 lbs of tobacco in any form
2) Tobacco dust- manufd of 24 lbs	Rs 0-8-0	
3) Tobacco stalk manufd of 24 lbs	Rs 0-4-0	

P.W.D)

5) The city Municipal Council have over-ruled

~~1925 2 7 45~~

the objections raised by the Tobacco merchants in this behalf

6) The particulars regarding the realisations from octroi and license fees on tobacco for the last 3 years in Bangalore city are noted below -

	1941-2 Rs	1942-43 Rs	1943-44 Rs
A/ octroi -	37470.	40 749	54,818
License fees.	3998	3600	4044

7) The proposal in para 4 supra is for orders in accordance with the schedule attached to the Bangalore City Municipal Act of 1933, the maximum rate of octroi fixed on tobacco per maund is Rs 4/- At present, octroi is levied as follows in Bangalore city in accordance with the bye-laws

1) Tobacco unmanufactured Rs 3-8-0 per maund
cigars, cigarettes, beedis, snuff, sundry tobacco manufactures

2) Tobacco dust Re 1 per maund

3) Tobacco stalk Annas 4 per maund

Of late it has been suggested that a uniform rate of one rupee per maund of 96 lbs of tobacco may be levied on any form of tobacco

The Bhoreeja Mal have taken action according to the proposals for amendment in the Schedule attached to the Bylaws in this behalf. The rate of license fee will remain as hitherto. The amount of octroi realized during the years 1941-42 to 1943-44 is given at A below. Of this is levied at a uniform rate of Re 1/- per maund instead of Rs 3/- per maund as at present, the realization would be down more than half to about one third of the present income, which is a substantial amount. This could no doubt be made up if the quantity of tobacco imported into the city increases as result of the reduction in the octroi duty. Among regard to the fact that the present rate of octroi is uniform the maximum presented has in view for quite long time as the amount realized is also considerable it is for orders of the results of the Mal to reduce it to Re one per maund may be accepted since however it is in accordance with the instructions of Govt, it may be sanctioned the agent of the result noted

Revenue) Sec

Mysore City Municipality 26/11/43

Done

27/11/43

H 10 12

2764/2 V 4812

11) Sent with a draft letter calling for the information

12) Dated 28/11/45

The President, City Mc of Mysore
Lr No A 4402 of 30-11-45
calls for information
from President City Mc of Mysore
No. C 389-100/45-46 of 9-1-46
states that the uniform rate of levy of octroi duty at Re 1- per maund would greatly affect the octroi revenue of the Municipality derived from foreign tobacco, the octroi duty thereon being Rs 3 and that the quantity of tobacco dust and stalk to be imported is likely to fall down in view of the proposed increase of existing rate from annas 8- and annas 4, to Re 1- uniformly

13) It is evident from the above letter that the Mysore City Municipality has not taken action on tobacco at action to levy the uniform rate of Re 1- per maund of 960 tolas of tobacco, as suggested by the Govt

14) For orders vide reply to para 10 supra
The points for orders are noted in para 8 of my supra
Revise & put up

TYPING SECTION
29 NOV 1945
CON & REV SECTN

SOS 9/11

Secy (A)

21/1/46

807 / 812

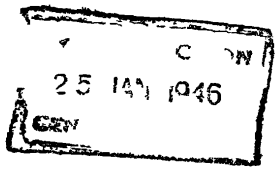
15) What are the financial implications (nett) if the proposals of the MLs are agreed?

Dons
23/1/46

16) Send with a draft calling for the above information

[illegible]
24/1/46

24/1/46



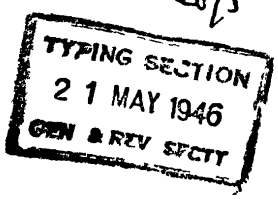
To The Municipal Commr Bcalr
" President Municipal Mysore
L 75-22-3 D 26-1-46
Calls for the above info

From the Municipal Commr Bangalore
L BHC 071 dated 8-3-46
states that the proposal to levy octroi on all forms of tobacco at Re 1- per 960 lbs would result in a loss of about Rs 37,440 annually to the Bangalore City Municipality

16) Send with a draft reminder to the President City Municipal Council Mysore

[illegible]
24/5/46

20/5



To the President City Mcl
L 13014 d 23-5-46
Reminder

[illegible]

8989 & 8017

From the President City Municipal Council [redacted] Mysore
TJ:C 389-100 dated 5-6-46

Requests orders of Govt on the resolution dated 25-5-46 of the Mysore City Municipal Council to continue the existing rates of octroi on all leaves of tobacco ~~is~~ as the levy of a uniform rate of Re 1- per maund would entail loss

20) The extent to which there would be loss has not been reported

21) A draft letter is put up

22) Please put up the file relating to the levy of octroi at revised rates on certain articles in the suppliments as recently passed by to put up

23) The Connected file is put up

This opinion letter no 4700 dated 31-7-47 to the President City Municipal Mysore requesting him to furnish

the information called for in this office
letter no 7522 dated 26-1-46, regarding
the financial implications of the proposal
to levy octroi on all forms of tobacco at
a uniform rate of Re1- per 2lbs

From the president- city municipality
M/- C 3849-100 dated 31-8-47
furnishing the information called for

24) it is seen from the statement that-
~~a Statement dated 26-4-47~~ for the six period
May 2), & five years from 1942-43 to 1946-47, a
sum of M 40126-15-11 was expected to be
realised by levying octroi on all forms of
tobacco at a uniform rate of Rupee one
per maund while the realisations

by Continuing the existing rate for the
2nd period of five years would be
Rs 30924-10-6

(c) Thought there would be an increase in
revenue by the levy of this uniform rate, the
President is not in favour of this proposal on
the following grounds —

a) that actually there would be a fall
in the revenue, as the import of tobacco
duty etc would be shifted to rural areas
where no octroi is levied

b) that it might lead to smuggling

c) that the income from foreign tobacco
might get reduced by one third

The President has therefore

recommended the continuance of the levy at the existing rates only

27. An extract of the legal opinion in connection with the amendment of the octroi Byelaw of the Bhopore city Municipality is furnished below.

para 23 (Letter file)

Before articles manufactured out of tobacco can be subject to a valid levy, the amendments to the Act proposed in another file have to be effected."

The draft Bill in this behalf is being placed at the ensuing session of the Representative Assembly.

28. Reference is invited to your no. d 1036-M 106-43 dated 5-4-1946, directing an enquiry

Map of (Letter file)

Others that the levy of octroi on tobacco and on different sorts of tobacco might be continued at the existing rates pending issue of further orders

~~Point for orders.~~

2) Point for orders

Whether orders on the Bill amending the Act, so as to make the levy of octroi on all sorts of tobacco may be awaited and the Municipal president informed accordingly

This does not affect the existing levy but to future proposals to such levy which will become payable after passing

3) Refer para 15 supra

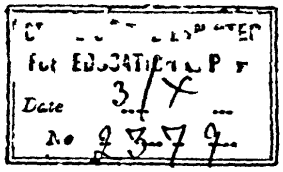
30/9 3) The resolution of the Improvement Committee dated 25.5.1946 that the levy of

13/10/47

the reverse form of
section on tobacco
at the existing rates may
be continued may be approved
for reasons mentioned in para 25 supra

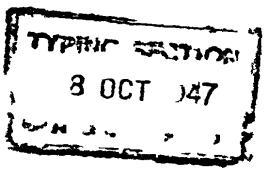
Rec'd from
3/10/47

31 may be approved



Minister for
Education
3/10/47
3/10/47
4/10

33 DPP letter please
4/10/47



7/10

submitted with a draft letter

35 please
~~If you do not approve please~~
~~to the Minister please~~
~~advise us accordingly~~
~~dated~~
7/10/47

The President Memo
6244 & 2-6-47
Attached for Protocol

1316
11

Reg The [illegible] in [illegible] of [illegible], is [illegible]
orders

To Print 11/10

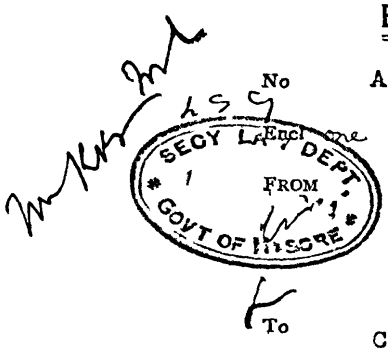
As no ~~further~~ reminders have been rec'd in this matter from the M Com, Mr Craft has the Md tobacco interests -- that the leg of octn on tobacco cannot be cancelled, no further action is called for in regard to city on this behalf Newspapers

Maybe plan for 4/1x1us

B

4108/C

BANGALORE CITY MUNICIPALITY



No A4-C 871/42

MUNICIPAL OFFICES

Bangalore 12th December 194

FROM

R Madhavan, Esq , B E ,
~~R.SURYANARAYANA SETTY ESQ.~~
MUNICIPAL COMMISSIONER I/C
BANGALORE CITY

To

C. Narayanaswamy Naidu, Esq , B A , B L

LEGAL REMEMBRANCER & SECRETARY TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE
LAW DEPARTMENT BANGALORE

SIR

With reference to your letter No L 57 95/805 1 155-41-5 dated 10-12-1942, suggesting that a uniform rate of octroi on all forms of tobacco at Rs 1/- per maund of 960 tolas may be levied and to revise ~~the~~ the byelaws suitably in this behalf, I have the honour to state that the above subject was considered by the Bye-law committee on 7-5-1943 who resolved that the schedule of octroi on tobacco may be modified (i e ,) levying octroi at Rs 1/- per maund of tobacco in any form The Municipal Council at their meeting held on 31-3-44 have approved the above opinion of the bye-law Committee Objections were invited from the public on 10-8-1944 As no objections were received, the Municipal Council at their meeting held on 11-11-1944 have approved and have resolved that further action may be taken in the matter I herein enclose a copy of the Council resolution, for favour of obtaining sanction of Government for the ~~xxxxxx~~ amend ent of the bye-laws in this behalf as noted below

Schedule No IV D of Octroi bye-laws

	As at present		As revised
1	Tobbaco maund of 24 lbs including cigarettes, cigars, beedies, snuff gudak & in other forms	3-0-0	A uniform rate of Rs 1/- per maund of 960 tolas of tobacco in any form
2	Tobacco dust maund of 24 lbs	0-8-0	
3	Tobacco stalk maund of 24 lbs (recently sanctioned in G- O No		

no L 9270/"1 113-22-27 Intel
13-3-1913)

C-1-C

[illegible]

Returned with compliments

[illegible]

Hon President

L 11771

6/6/45

REV SECRET

Proceedings of the Bangalore City Municipal Council Meeting dated 11-11-1944

Subject No 9 -

Office note that the subject of levy of octroi duty of Rs 1/- per maund of 960 tolas of all forms of tobacco was published in the papers and no objections have been received

Resolution - Approved Further action may be taken

Sd Syed Ghouse ohiyuddin,
Hon Vice President

"Copy"

Municipal Co missioner I/C

ksm

Demi Official

With reference to Your
letter No A-4 - C & V/42 dt
12-12-44, requesting sanction
to levy a uniform rate of
duties on all forms of
tobacco at Re 1/ per maund of
960 tolas, I am directed to
request to You kindly ~~report~~ intimate
the amount derived by the
levy of duties on tobacco

Minutes of the Proceedings of the Ordinary General Meeting of the City Municipal Council, Bangalore, held on Saturday, the 11th November 1944, at 4 P.M., in the Council Hall, City Municipal Offices, Bangalore.

PRESENT:

G. N. NARASIMHA RAO, B.A., B.L.,
Hon. President.

Messrs.

1. M. V. Veerappa.
2. G. R. Thirujulu Naidu, B.A., B.L.,
3. M. Keshava Iyengar, B.A., B.L.,
4. M. M. Hanumanthappa.
5. Ramlal Tiwari.
6. C. Channiah.
7. Singam Rangaswamappa.
8. P. V. Ramchandra Gupta.
9. M. V. Shankarappa.
10. D. Venkatarayamappa.
11. B. N. Gupta.
12. K. M. Ramaswami, B. A.,
13. P. Sivashankar, B.A., LL.B.,
14. P. M. Ramiah, B.Sc.,
15. Y. T. Ghanti.
16. V. A. Gopalaswamy Iyengar, M.A.,
17. M. K. Narayanaiengar, B.A., B.L.,
18. Mrs. Dwarakabai Gadagkar.
19. P. C. Suryanarayana Rao.
20. K. M. Parvathy.
21. K. Ambrose Jacob, B.A., L.T.,
22. A. K. Jayamuchuraju.
23. Syed Ahmed Mohiyuddin.
24. Mirza M. Ameenulla Beig.

ABSENT:

Messrs.

1. D. Ramappa.
2. J. Sabyasachy, B.A.,
3. L. C. Raju, M.A., (Hons), F.L.,
4. Khurshid Tarapur.li.
5. [illegible] Thulasi, B.A., B.L.,

BANGALORE CITY MUNICIPALITY

GEN & REV SECRETARIAT
85-26
26 JUNE 1945
G.S. BRANCH.

No A4 C 871/42

Encl —

MUNICIPAL OFFICES,

Bangalore 16th June 1945

FROM

K SUBBA RAO, Esq, B A
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

C Narayanaswamy Naidu, Esq , B A B L ,
Legal Remembrancer and Secretary to
the Government of Mysore Law Department,
Bangalore

Sir,

Subject - Levy of uniform rate of octroi on all forms of tobacco at Re 1 per 960 tolas

As desired in your letter No L 11771 dated 6th June 1945 I have the honour to note below the realisations from octroi and license fees on tobacco for the past 3 years

	1941-42	1942-43	1943-44
Octroi	Rs 37,470-11-9	Rs 40 749-3-1	Rs 54 816-10-8
License fee	Rs 3,998/-	Rs 3600/-	Rs ~~40,444/-~~ 4,044/-

I have the honour to be,
Sir,
Your most obedient servant,

K Subba Rao
Municipal Commissioner

hss/-

L 12-30 28/8/45
10

The Municipal Commr
Baroda city

Levy of uniform rate of
duties on all forms of
tobacco at Re 1- per 960 tolas

Sir,

With reference to the
correspondence ending with
your letter no A 4 C 571/42
d 16-8-45, on the above subject
I am directed to request you
to ~~send~~ forward your further
report on the protest- application
of Messrs ~~Harilal~~ Shah Ramchan

Harold and other Tobacco
merchants forwarded to You
with this office memo no C11983
D 12-6-45-

Thanks
for Bibley
for Addl Secy

12/6

BANGALORE CITY MUNICIPALITY

BANGALORE CITY MUNICIPALITY

No A4 C 871/42
Encl -
FROM

MUNICIPAL OFFICES
Bangalore 6th September 1945

K SUBBA RAO, Esq, B A,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

ADDITIONAL SECRETARY

J B Mallaradhya, Esq , M A ,
Additional Secretary to the Government
of Mysore, Bangalore

Sir,

Sub - Regarding the levy of uniform rate of octroi on all forms of tobacco at Rs 1/- per 960 tolas

---

With reference to your letter No L 1230 dated 23-8-45 calling for a report on the application of Messrs Shah Mambhai Harilal and other Tobacco merchants, I have the honour to state that the subject has been placed before the Municipal Council and that their decision in the matter will be reported to the Government early

I have the honour to be,
Sir,
Your most obedient servant,

K Subba Rao
Municipal Commissioner

hsr/-

GEN & REV SECRETARIAT 2764 1945

BANGALORE CITY MUNICIPALITY

MUNICIPAL OFFICES, N.CH

No A4 C 871/42

Encl one

Bangalore 13th Oct *1945*

FROM Safi Darashah, Esq , B A ,
~~K x S U B B A x R A O , x E s q , x x x~~
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

J B Mallaradhya, Esq , M A ,
Additional Secretary to the Government
of Mysore, Bangalore

ADDITIONAL SECRETARY * No Date 14/10 * GOVERNMENT OF

SIR,

Sub - Levy of a uniform rate of octroi on all forms of Tobacco at Re 1 per 960 tolas

In continuation of this Office letter No A4 C 871/42 dated 5-9-1945, I have the honour to state that the Municipal Council, at their meeting held on 8-10-1945, have approved the recommendation of the Managing Committee dated 14-8-45, that the request of the Tobacco Merchants to cancel the levy of Octroi on tobacco cannot be complied with

2 A copy of the said resolution is herein enclosed for favour of reference

I have the honour to be,
Sir,
Your most obedient servant,

Darashah

Municipal Commissioner

hsr/-

No L 4408 30/XI/42

To The President City Mill Mysore

Subj - Levy of a uniform rate of duty on all forms of tobacco at Re 1- per 960 tolas

In making reference to this office letter no L S 795-805/ MM 155-41-5, dated 10-12-42 suggesting that a uniform rate of duty on all forms of tobacco, at Re 1- per maund of 960 tolas may be levied and the bye-laws in this behalf be suitably revised, I am directed to request you to intimate the action

Office of the President,
City Municipal Council Mysore

No M5 C 389 - 100/45-46 Date 8th January 1946
Encl Two

From

R Ramachandra Rao Bhombore, Esq B A,
President City Municipal Council,
MYSORE.

To

J B Mallaradhya, Esq , M A ,
Revenue Secretary to Government,
Bangalore

Sir,

Subject Levy of Octroi on all forms of tobacco at Re 1/- per 2560 tolas

With reference to your letter No L 4408 dated 30-11-45 on the above subject, I have the honour to state that the uniform levy of Re.1/- per maund as suggested above greatly affects the octroi revenue to the municipality derived at present from foreign tobacco, the octroi duty thereon being Rs 3/- Further, the quantity of the tobacco dust and stalk to be imported is likely to fall down considerably in view of the increase of the existing rate of Rs 8/- and As 4/- to Re 1/- uniformly

The statement showing the rates at which the duty is levied on several forms of tobacco and also the revenue realised during the last three years is appended hereto vide two statements enclosed

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT

BS

Statement showing the revised rates on tobacco and its several forms as approved by the Council

No	Particulars	Rate per maund of 960 tolas Rs as ps
15	Tobacco	
	(a) 1 Tobacco	0-12-0
	~~(a)~~ 2 Tobacco wet and green	0- 3-0
	(b) Tobacco stalks	0- 3-0
	(c) Tobacco dust (This shall include tobacco leaves otherwise known as jande)	0- 8-0
	(d) Articles manufactured out of tobacco in any variety or form	
	i Cigarettes	3- 0-0
	ii Cigarettes or pipe tobacco	3- 0-0
	iii Cigars in boxes or tins or packets	3- 0-0
	iv Cigars in bundle	1- 0-0
	v Tobacco in beedies	0- 8-0
	vi Chewing and scented tobacco	1- 0-0
	vii Manufactured snuff in powder form	1- 0-0
	viii Manufactured snuff	1- 0-0

PRESIDENT
City Municipal Council,
Mysore
29/1/46

Statement showing realisations from the levy of octroi on tobacco and its several forms and the income derived from time to time for the last three years

No	Particulars	Rate per maund of 960 tolas	1942-43 Rs as ps	1943-44 Rs as ps	1944-45 Rs as ps
1	Foreign tobacco including cigarettes and cigars	3-0-0	7463- 7-2	11895-12-11	11998- 6- 4
2	Local tobacco	1-0-0	1181-12-0	2726- 9- 5	4814- 8- 5
3	Tobacco dust including beedies	0-8-0	9294-13-1	8914-11-9	15008- 7- 7
4	Tobacco stalk	0-4-0	339-11-8	80- 5-0	2027- 5- 8
5	License fee both wholesale and retail	5-0-0 1-0-0	1260- 0-0	150- 0-0	1627- 0- 0
					35472-12-0

PRESIDENT
City Municipal Council,
Mysore

7/9/46

BS

L 7522-8

26-1-46

The Municipal Comr Bangalore City

" President City Mill & Kly Store

Sooshrg - Levy of octroi on all forms of tobacco at Re 1- per 960 tolas

Sir,

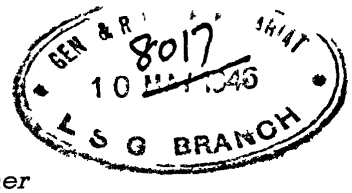
With reference to the correspondence ending with your letter dtd on the above subject I am directed to enquire what the financial implications would be if the proposal to levy ~~a uniform rate of~~ octroi on all forms of tobacco at a uniform rate of Re 1- per 960 tolas, is approved by Govt

I have the honour to be
Sir
Your most obedient servant

4 C 891/42
dated 13/10/45
Pres Kly Store
MS, C 389-100
dt 9-1-46

No A4 C 871/41
Enclosure One Statement

CITY MUNICIPAL OFFICES,
Bangalore dated 8th May 1946



FROM

SAFI DARASHAH, ESQ, B A
Municipal Commissioner
Bangalore City

To

J B Mallaradhya, Esq, M A,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

Subject - Levy of octroi on all forms of tobacco at Re 1/- per 960 tolas

SIR,

With reference to your letter No L 7522-3 dated 26-1-1946 enquiring as to what the financial implications (nett) would be if the above proposal is sanctioned by Government, I have the honour to state that the Municipality would incur a loss of about Rs 37,440/- annually (as per details given in the enclosed statement) if the rate is reduced as proposed

I have the honour to be
Sir,
Your most obedient servant,

Municipal Commissioner

hsr/-

Comparative statement showing the revenue realised during the year 1944-45 and the financial implications involved by levying the duty at the rate of Re 1/- on all forms of tobacco

Year	Variety of tobacco	Maunds	Srs	Amount realised at the existing rate: Rate per maund	Amount realised at the existing rate: AMOUNT	Amount that would have been realised at revised rate: Rate per maund	Amount that would have been realised at revised rate: Amount	Difference nett loss	Remarks
				Rs	Rs	Rs	Ps	Rs	
1944-45	Tobacco	10,277	5	3-0-0	30,831-6-0	1-0-0	10,277-2-0		
	Tobacco sticks	3,421	25	0-4-0	855-6-7	1-0-0	3,421-10-0		
	Tobacco dust	3,909	25	0-8-0	1,954-13-5	1-0-0	3,909-10-0	37,440	
	Cigarettes	10,703	15	3-0-0	32,110-2-0	1-0-0	10,703--6-0		
Total		28,311	30		65,751-12-0		28,311-12-0	37,440	

Municipal Commissioner

hsr/-

To The President, City Hall
L 13014 & 23-5-46 Bombay

Levy of octroi on all forms of tobacco at Re 1-/- per 96 tolas div,

I am directed to invite reference to this Office letter No L 9523 dt 26-1-46, and subsequent reminder No L 11571 dt 26-4-46 calling for certain information on the above subject and to request that a reply thereto may be furnished early

Thanking you
Yours faithfully
for Secretary

No M/s C 389-100 eml/48-46
Encl

8989
11 JUNE 1946
L & G BRANCH

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL
MYSORE

Date 5-6- 1946

From

R Ramachandra Rao Bhombore, Esq, B A
President City Municipal Council
MYSORE

To

J B Mallaradhya, Esq, M A,
Secretary to Government,
Revenue Department, Bangalore.

Sir,

Subject - Levy of Octroi on all forms of tobacco at a uniform rate of Re 1/- per maund

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With reference to your letter No L 7522-3 dated 26-1-1946 and subsequent references on the above subject, I have the honour to enclose herewith a copy of the Council Resolution No 1072 passed at their meeting held on 25-5-1946 approving the proposal of the Managing Committee that the existing rates of Octroi on the several forms of tobacco as noted in the margin* may be continued, as the uniform levy of Re 1/- on all forms of tobacco entails loss of revenue to the Municipality

Tobacco Local	Re 1-0-0 per md
Tobacco stalk	0-4-0 "
Tobacco Dust	0-8-0 "
Tobacco Foreign	3-0-0 "

It may be further stated that a levy of Octroi at Re 1/- on tobacco stalk and dust or leaves which are mostly consumed by the poorer class, may lead to smuggling and also to the movement of these articles to the Rural areas where no octroi is levied, thus resulting in a fall in revenue

I request therefore that orders of Government may kindly be obtained to have the existing rates continued as resolved by the Council

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT

Proceedings of the Ordinary General Meeting of the Municipal Council held on Saturday the 25th May 1946 at 4 P.M. in the Municipal Offices.

Present.

1. R.Ramachandra Rao Bhombore, Esq.,B.A., President.
2. A.Krishnamurthy Rao,Esq., Vice-President.
3. P.Sitharamiah, Esq.,B.A.,B.L.,
4. A.N.Suryanarayana Rao, Esq.,
5. T.Narasimha Iyengar, Esq., B.A.,B.L.,
6. B.Narayanaswamy, Esq., B.A.,B.L.,
7. Agaram Rangiah, Esq.,
8. K.S.Satyanarayana Rao, Esq.,
9. G.R.Rangaswamiah, Esq.,
10. M.V.Venkataramiah, Esq.,
11. M.S.Nanjappa, Esq.,
12. H.Thammiah, Esq.,
13. G.Janardan Naidu, Esq.,
14. M.R.C.Basappa, Esq.,
15. E.P.Nanjappa, Esq.,
16. T.Chandrasekhara Gowda, Esq.,
17. V.N.Dasappa, Esq.,
18. U.L.Ramachandra Rao, Esq.,
19. Dr.A.V.Ranga Rao.
20. T.Venkataramaniah, Esq.,
21. F.C.Devaraj Urs, Esq.,
22. Mrs.W.H.Theobald.
23. K.Siddiah, Esq.,
24. Gulam Ahamed Khan, Esq.,

Absent.

25. M.N.Jois, Esq.,B.A.,
26. Srimathi Kaveri Bai.
27. T.Mariappa, Esq.,B.A.,LL.B.,
28. Chowdiah, Esq.,
29. Patnam Srinivasa Setty, Esq.,
30. T.S.Alikhan, Esq.,
31. Mohamed Sait (with permission).

1072 Managing Committee Resolution No 253 dated 15-5-1946 on the octroi Superintendent's report No 493/45-46 dated 31-1-46 regarding the levy of Octroi at a uniform rate of Re 1/- on all forms of tobacco, with financial implications as called for by the Revenue Secretary in his No L 7532-3/dated 20-1-46 that the present rates, tobacco local Re 1 per md , Tobacco stalk As 4 per md , tobacco dust or leaves As 8/- per md , Foreign tobacco Rs 3/- per md , may be continued as it is feared that a uniform levy of Re 1/- per md , on all forms of tobacco will entail loss of revenue

Sanctioned

Sd R Ramachandra Rao Bhombore,
President

"COPY"

PRESIDENT

26/5/46

Mr 59-47 Jan 48

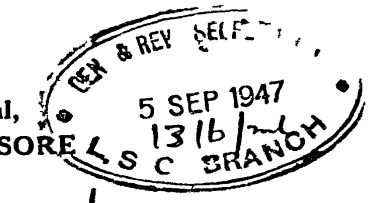
No ? MS-C385-100
Encl 456 encl

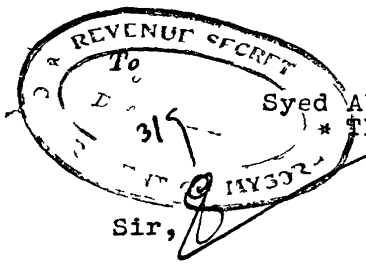
Office of the President
City Municipal Council Mysore

Date 31st August, 1947

From

N S HIRANNAYYA Esq, M A,
President, City Municipal Council,
MYSORE





To

Syed Abdul Aleem Esq, B A,
The Secretary to Government,
Revenue Department,
Bangalore.

3/9/47

Sir,

Sub Levy of octroi on all forms of Tobacco

With reference to your letter No L 1800 dated 31-7-47 on the above subject, I have the honour to enclose a statement of actual realizations on account of levy of octroi on the several forms of tobacco at the existing rates and the probable realizations if the rate were to be fixed at a uniform rate of Rs 1/- per maund, for 5 years from 1942-43 to 1946-47.

Though there might apparently be an increase in Revenue by levy of this uniform rate, it is apprehended that actually there may be a fall in as much as the import of tobacco dust, stalk or leaves which are mostly used by poor class is likely to be shifted to Rural areas where no octroi is levied. It may also lead to heavy smuggling

The income from foreign tobacco will also be reduced to one third of the present Revenue of nearly 15,000/- which is not justifiable considering the fact that it is consumed by the richer class of people who do not grudge to pay the present rate.

I, request therefore that this municipality may be permitted to continue to levy the present rates alone as resolved by the Council and intimated to you in my previous letter dated

Statement of realisations of Octroy on all forms of Tobaccoo at the existing rates for the past five years

5-6-46 as they are more equitable than the proposed uniform which imposes additional burden on the pocr man's luxury.

I have the honour to be,
Sir,
Your most obedient servant.

President.

31/8/47

Statement of realisations of Octroy on all forms of Tobaccoo at the existing rates for the past five years

Kinds	Rate per maund	Amounts realised 1942-43 Rs.As.Ps	1943-44	1944-45	1945 46	1946-47	Average for the period
1. Tobacco Local	1-0-0-	1181-12-0	2726-9-5	4814-8-5	3057-2-6	2261-8-0	
2. Tobaca stalls.	0-4-0	339 11 8	880 5 0	2027-5-8	926-0-7	507-5-6	
3. Tobaco dust leaves.	0-8-0	9294-13-1	8954-11-9	15008-7-7	17606-8-5	22737-7-4	30924-10-6
4. Foreign Tobacco	3-0-0	7463 7 2	11895 12 1	11998 6 4	14377-13-6	16563-7-6	
	Total	18279 11 11	24457-7-1	33848-12-0	35967-9-0,	42069 12 4	

Statement of realisations of Octroi on all forms of Tobaccoo that may be realised if the proposed rate of rupee one per maund is approved

1. Tobacco Local	1-0-0	1181-12-0	2726-9-5	4814-8-5	3057-2-6	2261-8-0	
2. Tobacco Stalks	Do	1358-14-8	3521-4-0	8109-6-8	3804-2-4	2029-6-0	
3. Tobacco Dust or leaves	Do	18589-10-2	17909-7-6	30016-15-2	35213-0-10	45474-14-8	Rs40126-15-11
4. Foreign Tobacco	Do	2487-13-1	3965-4-4	3999-7-5	4792-9-10	5321-2-6	
		23618-1-11	28122-9-3	46940-5-8,	46866-15-6	55086-15-2	

Probable Realisations [illegible] Rs 40,126-15-11

Actual Realisations [illegible] Rs. 30,924-10- 6

Aoparent Increase 9,202- 5- 5

~~President~~
~~City Municipal Council,~~
~~Mysore.~~

President,
City Municipal Council,
Mysore

21/8/47

C No
Ref on Pet No } 19 —19
App No
Dis No

Enclosure Dated
Approved on
Copied on by
Examined on by
Signed on Despatched on
Entered in—
Current } Register on
Petition }
Appeal } By
Periodical
Reminded on

WD 0639—GPB—75 000—1-6-45

revise

DRAFT

L 10241 | MS 389-47-13

To 9/10/47

The President
City Municipal Council Mysore

Docket Abstract

Levy of octroi on all forms of tobacco imported into the Mysore city municipal limits

Sir,

With reference to your letter no MS-C 389-100 dated 31-8-1947 on the above subject I am directed to convey the approval of Government to the resolution of the Mysore City Municipal Council dated 25-5-1946, to the effect that the levy of octroi on the several forms of tobacco be continued at the existing rates

Yours
for
7/10/47
for Secretary